IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 10486 of 1997

Between:

D.V. Ch.S.Kondaraju, S/o Jagannadharajo, 36 years, Tagarapuvalasa, Visakhapatnam district.

..... PETITIONER

AND

Dy. Transport Commissioner & Secretary, Regional Transport Authority, Visakhapatnam.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other writ, order or direction calling for the records from the file of the respondent and quash the demand notice of the respondent issued in Memo R.No.30193/A3/96, dt.25.2.1997, demanding a sum of Rs.20,011/- towards difference of tax for Q.E.31-12-1996 in respect of petitioner's stage carriage vehicle AP.31/V.5.

Counsel for the Petitioner:MR.P.RAJAGOPALA CHARY

Counsel for the Respondent : MR.V.SRINIVAS

The Court made the following:

ORDER: (per the Hon'ble Sri Justice Bilal Nazki.J.)

The petitioner has been charged with tax on a rate different than his permit, on the ground that the conditions laid down in the permit have been violated.

It is submitted that the matter is covered by the Judgment of the Larger Bench of this Court in *L. Royal Reddy and others v. Government of A.P.*, wherein it has been held that if the conditions of permit are violated, the rate of tax cannot be changed. However, for violation of conditions of permit, the respondent would be at liberty to take recourse to law.

Following the said Judgment, we set aside the impugned order and allow the writ petition. However, the respondent is at liberty to proceed against the petitioner for violation of the conditions of permit, if he so desires. No order as to costs.

(BILAL NAZKI. J)

---------- (S. ANANDA REDDY. J)

Date: 26.10.2004

Ksld

To

1. Dy. Transport Commissioner & Secretary, Regional Transport Authority, Visakhapatnam.
2. Two CD copies.